

## HOUSE BILL NO. 607

INTRODUCED BY A. OLSON

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING REQUIREMENTS FOR COUNTY TREASURERS TO NOTE TAX RECEIPTS BY CERTAIN DEADLINES AND TO DEMAND PAYMENT OF ROAD TAXES; CHANGING REPORTING DEADLINES FOR COUNTY TREASURERS TO COMPORT WITH THE FISCAL YEAR; AMENDING SECTIONS 15-16-301, 15-24-210, AND 15-24-302, MCA; REPEALING SECTIONS 15-16-115 AND 15-16-117, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 15-16-301, MCA, is amended to read:

**"15-16-301. Delinquent list -- list of taxes suspended or canceled -- real property.** (1) ~~On the third Monday of December and on~~ On the third Monday of June of each year, the county treasurer ~~must~~ shall make a report to the county clerk and recorder in detail, showing the amount of taxes collected and a complete list of all persons and property then owing taxes. The report may be submitted to the county clerk and recorder electronically.

(2) The county treasurer ~~must~~ shall make a separate report to the county clerk and recorder showing the amount of taxes suspended or canceled under the provisions of Title 15, chapter 24, part 17, during the ~~6-month~~ 1-year period immediately preceding the date of the report.

(3) The county clerk and recorder shall compare the reports with the books of the county treasurer and shall keep a record of the reports in ~~his~~ the county clerk and recorder's office."

**Section 2.** Section 15-24-210, MCA, is amended to read:

**"15-24-210. Notice of impending sale to certain lienholders.** After entry of a notation ~~under~~ 15-16-115(2) by a county treasurer concerning a mobile home or manufactured home that is not taxed as an improvement to real property but before directing the sheriff to make a levy and sale on the mobile home or manufactured home, the treasurer shall notify a person who has a properly perfected security interest in the mobile home or manufactured home and who has furnished the treasurer a copy of the instrument by which the interest was perfected of the levy and sale. The notice must state that the sheriff may soon be requested to make

1 a levy and sale on the mobile home or manufactured home."

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3 **Section 3.** Section 15-24-302, MCA, is amended to read:

4 **"15-24-302. Collection procedure.** All property mentioned in 15-24-301 is assessed at the same value  
5 as property of like kind and character, and the assessment, levy, and collection of the tax are governed by the  
6 provisions of 15-8-408, ~~15-16-115~~, 15-16-119, 15-16-404, 15-17-911, and 15-24-202, except:

7 (1) the imposition of registration fees on motor vehicles under 15-24-301(4) to the extent that subsection  
8 varies from the general provisions cited in this section; and

9 (2) livestock taxation governed by 81-7-104 and Title 81, chapter 7, part 2."  
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11 NEW SECTION. **Section 4. Repealer.** Sections 15-16-115 and 15-16-117, MCA, are repealed.  
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13 NEW SECTION. **Section 5. Effective date.** [This act] is effective on passage and approval.  
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